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APPLICATION NUMBER	FILING OR 371(C) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
09/881,873	06/14/2001	Kulvir S. Bhogal	AUS920010390US1

**CONFIRMATION NO. 8232**

**POA ACCEPTANCE LETTER**

32329  
IBM CORPORATION  
INTELLECTUAL PROPERTY LAW  
11400 BURNET ROAD  
AUSTIN, TX 78758



Date Mailed: 04/24/2008

**NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY**

This is in response to the Power of Attorney filed 04/08/2008.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/hgray/

Office of Data Management, Application Assistance Unit (571) 272-4000, or (571) 272-4200, or 1-888-786-0101